

West Jordan

CITY

June 30, 2008

FISCAL YEAR ENDING

### CERTIFICATION OF BUDGET

#### ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of West Jordan City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 5, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 5, 2007 for all budgetary funds.

State of Utah  
County of Salt Lake

Signed: [Signature]

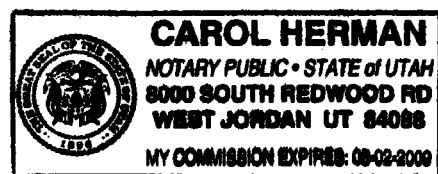
(Budget Officer) or City Manager

Subscribed and sworn to this 2nd day

of July, 2007.

[Signature]

(Notary Public)



WEST JORDAN CITY  
FISCAL YEAR 2008  
FUND 10 - GENERAL FUND  
REVENUES

Acct. Numb.	Source of Revenue	2006 Actual	2007 Estimated	2008 Approved
3100	TAXES			
3110	General Property Tax-Current	7,911,754	8,211,524	8,194,586
3120	Prior Years Tax-Delinquent	294,897	300,000	300,000
3130	General Sales & Use Tax	12,050,328	13,333,658	14,712,908
3140	Franchise Tax	4,592,073	4,610,856	4,720,000
3150	Fee in lieu of Personal Property	1,036,189	1,102,477	1,175,000
	Transient Room Tax	-	-	10,000
3190	Penalty & Interest	31,996	35,442	39,000
	Total Taxes	25,917,237	27,593,957	29,151,494
3200	LICENSES & PERMITS			
3210	Business Licenses & Permits	246,578	262,001	272,000
3211	Animal Licenses	41,562	38,313	38,000
3218	Conditional Use	16,995	31,659	25,000
3221	Building Structures & Equip	2,377,452	1,685,028	1,700,000
3222	Encroachment permits	52,619	60,150	93,000
	Total Licenses & Permits	2,735,206	2,077,151	2,128,000
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants	408,518	151,324	3,100
3317	Cultural - Recreation	27,413	22,821	15,900
3340	State Grants	1,150	6,748	1,500
3356	Class"C"Road Fund Allotment	2,843,839	2,917,655	3,400,000
3358	State Liquor Allotment	68,503	73,437	69,800
3362	EMS Grant	32,130	32,130	30,500
3363	Crime Prevention	32,625	32,000	32,000
3364	Cops Grant	31,250	25,000	195
3369	Justice Assistance Grant	44,423	27,313	-
3377	School District Reimbursement	38,000	122,500	190,000
	Other Reimbursement	-	-	20,510
	Total Intergovernmental Revenue	3,527,851	3,410,928	3,763,505

WEST JORDAN CITY  
FISCAL YEAR 2008  
FUND 10 - GENERAL FUND  
REVENUES

Acct. Numb.	Source of Revenue	2006 Actual	2007 Estimated	2008 Approved
3400	CHARGES FOR SERVICES			
3411	Reclaimed Animals	42,146	51,811	45,100
3412	Site Plan Review	25,150	53,399	40,000
3413	Zoning & Subdivision Fees	139,967	183,809	145,000
3415	Map & Publication Fees	3,487	1,275	4,000
3416	Return Check Fee	3,923	4,698	6,000
3417	Survey & Engineer Fees	2,580	1,232	4,000
3419	Interfund Service Fee	-	-	-
3421	Special Police Service	19,796	31,756	27,000
3424	Inspection Fee	143,287	81,742	92,000
3425	Fire Inspection Fee	53,557	34,445	57,886
3428	False Alarm Runs	26,300	27,274	31,000
3429	Engineering Review Fee	96,412	-	-
3430	Engineering Fees	142,223	475,597	716,000
3431	Technology Surcharge	88,302	63,280	90,000
3474	Parks & Public Property	93,565	85,653	88,168
3475	Street Light Fee	297,692	309,179	312,859
3478	Ambulance Fees	583,626	726,469	823,023
3481	Cemeteries	50,019	100,646	55,000
3483	Opening & Closing	22,920	39,010	36,360
3490	Miscellaneous Services	-	10,000	10,000
3499	Interfund Charges	3,846,938	3,706,349	3,968,247
	Total Charges For Services	5,681,890	5,987,624	6,551,643
3500	FINES AND FORFEITURES			
3511	Court Fines	1,805,830	1,963,320	2,025,000
3512	Special Enforcements	76,889	83,018	-
3513	Youth Court	395	1,310	200
	Total Fines and Forfeitures	1,883,114	2,047,648	2,025,200
3600	MISC. REVENUE			
3610	Interest Earnings	596,811	438,685	400,000
3620	Rents & Concessions	90,548	88,566	68,452
3627	RDA Admin Reimbursement	52,650	40,550	119,097
3650	Sale of Materials & Supplies	-	-	-
3635	Bond Proceeds	-	-	-
3680	Capital Lease Proceeds	-	-	-
3690	Sundry Revenue	168,683	134,161	472,575
	Total Misc. Revenue	908,692	701,962	1,060,124

WEST JORDAN CITY  
FISCAL YEAR 2008  
FUND 10 - GENERAL FUND  
REVENUES

Acct. Numb.	Source of Revenue	2006 Actual	2007 Estimated	2008 Approved
3800	CONTRIBUTIONS & TRANSFERS			
	Transfer from Fleet Fund	-	-	-
	Transfer from Water Fund	-	-	-
	Transfer from Sewer Fund	50,000	-	-
	Transfer from Solid Waste Fund	-	-	-
3873	Transfer from RDA Fund	692,338	689,313	699,438
	Transfer from Capital Support Fund	-	-	1,400,000
	Transfer from Parks Capital Fund	-	-	-
	Transfer from Storm Capital Fund	-	-	-
	Transfer from Buildings Capital Fund	-	-	-
3890	Fund Balance to be Appropriated	-	-	4,350,503
	Total Contributions & Transfers	742,338	689,313	6,449,941
	TOTAL REVENUE & OTHER SOURCES	41,396,328	42,508,583	51,129,907

WEST JORDAN CITY  
FISCAL YEAR 2008  
FUND 10 - GENERAL FUND  
EXPENDITURES

Acct. Numb.	Nature of Expenditure	2006 Actual	2007 Estimated	2008 Approved
4100	GENERAL GOVERNMENT			
4111	City Council	200,695	214,007	261,062
4112	Boards and Commissions	61,880	54,979	86,098
4121	Court	696,077	764,024	853,630
4131	City Manager	514,134	842,381	957,627
4132	Purchasing	211,963	185,771	-
4133	Events	-	-	205,836
4134	Personnel	307,584	332,060	357,763
4136	Information Technologies	897,201	1,081,571	1,253,154
4141	Accounting	686,247	778,038	-
4141	Finance	-	-	1,537,375
4142	Billing	530,808	613,362	667,310
4143	Treasurer	411,434	457,237	-
4144	Recorder	259,405	276,664	298,350
4145	Attorney	1,548,529	1,048,719	1,182,870
4150	Non-Departmental	773,796	1,239,683	1,730,627
4161	Building Maintenance	781,733	876,076	996,694
4240	Building Safety	825,934	859,573	969,440
4163	Engineering	2,022,152	2,177,526	2,361,400
4170	Elections	61,169	-	197,240
4180	Planning & Zoning	930,669	996,253	1,003,734
	Total General Government	11,721,410	12,797,924	14,920,210
4200	PUBLIC SAFETY			
4212	Police	11,711,520	12,797,997	14,026,677
4220	Fire Department	7,658,183	8,525,691	8,749,673
4253	Animal Control Services	295,409	306,883	412,297
	Total Public Safety	19,665,112	21,630,571	23,188,647

WEST JORDAN CITY  
FISCAL YEAR 2008  
FUND 10 - GENERAL FUND  
EXPENDITURES

Acct. Numb.	Nature of Expenditure	2006 Actual	2007 Estimated	2008 Approved
4400	HIGHWAYS AND PUBLIC IMPR.			
4410	Highways and Streets	2,200,529	2,409,978	3,328,818
4415	"C" Road	317,033	606,000	622,500
4610	Storm Drain	-	-	249,278
4165	Public Works Administration	419,972	579,533	644,399
	Total Public Works	2,937,534	3,595,511	4,844,995
4500	PARKS & PUBLIC PROPERTY			
4510	Parks & Recreation	1,485,014	2,117,973	2,533,814
4590	Cemeteries	69,319	124,944	163,024
	Total Parks & Public Property	1,554,333	2,242,917	2,696,838
4600	COMMUNITY & ECONOMIC DEVELOPMENT			
4181	Economic Development	-	23,683	8,500
	Total Community & Economic Develop.	-	23,683	8,500
4700	DEBT SERVICE			
4710	Principal and Interest	-	-	-
	Total Debt Service	-	-	-
4800	TRANSFERS & OTHER USES			
	Transfer to Fleet Fund	-	-	-
	Transfer to Western Stampede Fund	93,000	95,799	30,000
	Transfer to Stone Creek Fund	-	-	12,745
	Transfer to Building Authority Fund	711,990	708,631	709,203
	Transfer to Capital Support Fund	2,530,000	-	-
	Transfer to Road Capital Fund	1,928,389	4,491,565	4,718,769
	Transfer to Parks Capital Fund	567,440	220,000	-
	Total Transfers & Other Uses	5,830,819	5,515,995	5,470,717
	TOTAL EXPENDITURES & OTHER USES	41,709,208	45,806,601	51,129,907

WEST JORDAN CITY  
FISCAL YEAR 2008  
SPECIAL REVENUE FUND  
WESTERN STAMPEDE - To provide funds for the July 4th celebration  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
	REVENUES:			
	Stampede Revenue	114,082	112,024	117,100
	Sponsors	-	-	-
	OTHER SOURCES:			
	Transfer from General Fund	93,000	95,799	30,000
	Use of Beginning Fund Balance	-	-	8,676
	TOTAL REVENUES & OTHER SOURCES	207,082	207,823	155,776
	EXPENDITURES:	199,148	135,875	155,776
	OTHER USES:			
	Transfer to Capital Projects Fund	-	-	-
	Budgeted increase in fund balance	-	-	-
	TOTAL EXPENDITURES & OTHER USES	199,148	135,875	155,776

WEST JORDAN FAIRWAY ESTATES SPECIAL SERVICE DISTRICT  
FISCAL YEAR 2008  
DETAIL STATEMENT OF REVENUES AND EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
REVENUES:				
TAXES				
	General Property Tax-Current	6,951	10,943	11,135
	Interest Income	140	150	20
OTHER SOURCES:				
	Use of Beginning Fund Balance	-	-	-
TOTAL REVENUE & OTHER SOURCES		7,091	11,093	11,155
EXPENDITURES:				
GENERAL GOVERNMENT				
	Maintenance	6,174	10,720	11,140
OTHER USES:				
	Budgeted increase in fund balance	-	-	15
TOTAL EXPENDITURES & OTHER USES		6,174	10,720	11,155



WEST JORDAN CITY  
FISCAL YEAR 2008  
JORDAN LANDING SPECIAL IMPROVEMENT DISTRICT  
DETAIL STATEMENT OF REVENUES AND EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
REVENUES:				
	Bond Proceeds	-	-	1,320,000
OTHER SOURCES:				
	Use of Beginning Fund Balance	-	-	-
TOTAL REVENUES & OTHER SOURCES		-	-	1,320,000
EXPENDITURES:				
	Building & Grounds	-	-	1,100,000
	Bond Issuance Costs	-	-	220,000
OTHER USES:				
	Budgeted Increase in Fund Balance	-	-	-
TOTAL EXPENDITURES & OTHER USES		-	-	1,320,000

WEST JORDAN CITY  
FISCAL YEAR 2008  
STONE CREEK SPECIAL SERVICE DISTRICT  
DETAIL STATEMENT OF REVENUES AND EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
REVENUES:				
	Homeowner Assessments	-	-	50,975
OTHER SOURCES:				
	Transfer from General Fund	-	-	12,745
	Use of Beginning Fund Balance	-	-	-
TOTAL REVENUES & OTHER SOURCES		-	-	63,720
EXPENDITURES:				
	Building & Grounds	-	-	63,720
OTHER USES:				
	Budgeted Increase in Fund Balance	-	-	-
TOTAL EXPENDITURES & OTHER USES		-	-	63,720

WEST JORDAN CITY  
FISCAL YEAR 2008  
KRAFTMAID SPECIAL IMPROVEMENT DISTRICT  
DETAIL STATEMENT OF REVENUES AND EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
	REVENUES:			
	Bond Proceeds	495,000	2,325,000	5,180,000
	OTHER SOURCES:			
	Use of Beginning Fund Balance	-	-	-
	TOTAL REVENUES & OTHER SOURCES	495,000	2,325,000	5,180,000
	EXPENDITURES:			
	Building & Grounds	1,109,690	1,622,000	-
	Debt Service	77,496	-	5,180,000
	OTHER USES:			
	Budgeted Increase in Fund Balance	-	-	-
	TOTAL EXPENDITURES & OTHER USES	1,187,186	1,622,000	5,180,000

WEST JORDAN CITY  
FISCAL YEAR 2008  
MUNICIPAL BUILDING AUTHORITY FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
	REVENUES:			
	Interest income	62,723	44,000	45,000
	Other	-	-	-
	TOTAL REVENUE	62,723	44,000	45,000
	Bond Proceeds	-	-	-
	Transfer from General Fund	711,990	708,631	709,203
	Total Other Sources	711,990	708,631	709,203
	TOTAL REVENUE & OTHER SOURCES	774,713	752,631	754,203
	BEGINNING BALANCE	1,588,931	1,651,305	1,695,305
	TOTAL AVAILABLE FOR APPROPRIATION	2,363,644	2,403,936	2,449,508
	EXPENDITURES & OTHER USES			
	Debt Service	712,339	708,631	709,203
	TOTAL EXPENDITURES & OTHER USES	712,339	708,631	709,203
	ENDING BALANCE	1,651,305	1,695,305	1,740,305

WEST JORDAN CITY  
FISCAL YEAR 2008  
CAPITAL SUPPORT FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
<b>REVENUES &amp; OTHER SOURCES</b>				
	Property Taxes	836,209	837,415	826,263
	Sales Tax	1,826,375	1,823,950	1,852,000
	Interest income	254,949	350,000	349,544
	Other	81,000	-	-
	Sale of fixed assets	159,955	375,850	-
	Bond Proceeds	-	-	-
	Transfer from General Fund	2,530,000	-	-
	Transfer from Capital Projects Fund	-	-	-
	Transfer from Parks Capital Fund	-	-	-
	Transfer from Buildings Capital Fund	-	-	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>5,688,488</b>	<b>3,387,215</b>	<b>3,027,807</b>
<b>BEGINNING BALANCE</b>		<b>6,478,941</b>	<b>8,035,453</b>	<b>6,933,343</b>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>12,167,429</b>	<b>11,422,668</b>	<b>9,961,150</b>
<b>EXPENDITURES &amp; OTHER USES</b>				
	Bond Issuance Costs	-	-	-
	Debt Service	2,660,000	2,660,825	2,676,282
	Miscellaneous	21,357	28,500	28,500
	Transfer to Road Capital Fund	279,755	-	-
	Transfer to Parks Capital Fund	210,724	-	-
	Transfer to Storm Capital Fund	-	1,800,000	-
	Transfer to Buildings Capital Fund	960,140	-	-
	Transfer to General Fund	-	-	1,400,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		<b>4,131,976</b>	<b>4,489,325</b>	<b>4,104,782</b>
<b>ENDING BALANCE</b>		<b>8,035,453</b>	<b>6,933,343</b>	<b>5,856,368</b>

WEST JORDAN CITY  
FISCAL YEAR 2008  
ROAD CAPITAL FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
REVENUES & OTHER SOURCES				
	Impact Fee	2,207,678	1,823,167	1,950,000
	Interest income	51,652	55,000	5,000
	Other	4,555	-	-
	Transfer from General Fund	1,928,389	4,491,565	4,718,769
	Transfer from Capital Projects Fund	-	-	-
	Transfer from Capital Support Fund	279,755	-	-
TOTAL REVENUES & OTHER SOURCES		4,472,029	6,369,732	6,673,769
BEGINNING BALANCE		402,781	1,727,698	2,498,413
TOTAL AVAILABLE FOR APPROPRIATION		4,874,810	8,097,430	9,172,182
EXPENDITURES & OTHER USES				
	Debt Service	564,675	570,175	566,775
	Road Projects	2,582,437	5,028,842	5,569,519
	Transfer to General Fund	-	-	-
TOTAL EXPENDITURES & OTHER USES		3,147,112	5,599,017	6,136,294
ENDING BALANCE		1,727,698	2,498,413	3,035,888

WEST JORDAN CITY  
FISCAL YEAR 2008  
PARKS CAPITAL FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
REVENUES & OTHER SOURCES				
	Impact Fee	1,430,920	960,000	1,250,000
	Interest income	260,618	270,000	137,100
	Other	260,652	34,370	-
	Transfer from General Fund	567,440	220,000	-
	Transfer from Capital Projects Fund	-	-	-
	Transfer from Capital Support Fund	210,724	-	-
TOTAL REVENUES & OTHER SOURCES		2,730,354	1,484,370	1,387,100
BEGINNING BALANCE		4,997,258	6,379,662	5,417,418
TOTAL AVAILABLE FOR APPROPRIATION		7,727,612	7,864,032	6,804,518
EXPENDITURES & OTHER USES				
	Interfund Charges	-	-	-
	Parks Projects	1,347,950	2,446,614	320,000
	Transfer to General Fund	-	-	-
	Transfer to Capital Support Fund	-	-	-
TOTAL EXPENDITURES & OTHER USES		1,347,950	2,446,614	320,000
ENDING BALANCE		6,379,662	5,417,418	6,484,518

WEST JORDAN CITY  
FISCAL YEAR 2008  
STORM CAPITAL FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
	REVENUES & OTHER SOURCES			
	Impact Fee	1,413,869	1,200,000	1,200,000
	Interest income	194,051	230,000	132,500
	Transfer from Capital Projects Fund	-	-	-
	Transfer from Capital Support Fund	-	1,800,000	-
	TOTAL REVENUES & OTHER SOURCES	1,607,920	3,230,000	1,332,500
	BEGINNING BALANCE	4,334,534	4,740,483	7,162,473
	TOTAL AVAILABLE FOR APPROPRIATION	5,942,454	7,970,483	8,494,973
	EXPENDITURES & OTHER USES			
	Storm Drain Projects	1,201,971	808,010	1,360,479
	Transfer to General Fund	-	-	-
	TOTAL EXPENDITURES & OTHER USES	1,201,971	808,010	1,360,479
	ENDING BALANCE	4,740,483	7,162,473	7,134,494



WEST JORDAN CITY  
FISCAL YEAR 2008  
BUILDINGS CAPITAL FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
REVENUES & OTHER SOURCES				
	Impact Fee	630,934	390,000	335,000
	Interest income	63,644	14,000	14,000
	Intergovernmental	-	-	-
	Other	204,873	-	-
	Transfer from Capital Support Fund	960,140	-	-
TOTAL REVENUES & OTHER SOURCES		1,859,591	404,000	349,000
BEGINNING BALANCE		1,622,946	1,022,987	1,086,987
TOTAL AVAILABLE FOR APPROPRIATION		3,482,537	1,426,987	1,435,987
EXPENDITURES & OTHER USES				
	Debt Service	-	-	-
	Buildings Projects	2,459,550	340,000	-
	Transfer to General Fund	-	-	-
	Transfer to Capital Support Fund	-	-	-
TOTAL EXPENDITURES & OTHER USES		2,459,550	340,000	-
ENDING BALANCE		1,022,987	1,086,987	1,435,987

WEST JORDAN CITY  
FISCAL YEAR 2008  
CDBG FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
	REVENUES & OTHER SOURCES			
	Federal Grants	541,696	753,851	616,115
	Interest income	-	-	-
	Transfer from Capital Projects Fund	-	-	-
	TOTAL REVENUES & OTHER SOURCES	541,696	753,851	616,115
	BEGINNING BALANCE	556,984	556,979	556,979
	TOTAL AVAILABLE FOR APPROPRIATION	1,098,680	1,310,830	1,173,094
	EXPENDITURES & OTHER USES			
	Community Development	541,701	753,851	616,115
	TOTAL EXPENDITURES & OTHER USES	541,701	753,851	616,115
	ENDING BALANCE	556,979	556,979	556,979

WEST JORDAN CITY  
FISCAL YEAR 2008  
WATER FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
	OPERATING REVENUE:			
	Charges for Services	10,078,410	10,945,000	11,265,000
	Interest earned	490,247	350,000	370,000
	Other:	-	-	-
	TOTAL OPERATING REVENUE	10,568,657	11,295,000	11,635,000
	OPERATING EXPENSES:			
	Personal Services	992,054	1,125,584	1,372,551
	Materials and Supplies	1,125,270	1,763,838	1,575,770
	Depreciation	1,805,815	2,000,000	2,200,000
	Other:	7,176,155	7,326,971	7,686,016
	TOTAL OPERATING EXPENSE	11,099,294	12,216,393	12,834,337
	OPERATING INCOME (LOSS)	(530,637)	(921,393)	(1,199,337)
	NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS:			
	Impact fees	3,094,670	2,600,000	2,950,000
	Contributions from Developers	2,838,145	-	-
	Interest expense	(365,128)	(401,500)	(250,431)
	Operating transfer to General Fund	-	-	-
	Operating transfer to Fleet Fund	(19,146)	-	-
	Misc. revenue	-	17,700	-
	Misc. expense	-	-	-
	NET INCOME (LOSS)	5,017,904	1,294,807	1,500,232

WEST JORDAN CITY  
FISCAL YEAR 2008  
WATER FUND  
CASH ANALYSIS

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
CASH OPERATING NEEDS:				
	Net Income ( Loss)	5,017,904	1,294,807	1,500,232
	Plus: Depreciation	1,805,815	2,000,000	2,200,000
	Capital Contributions	-	-	-
	Less: Major Improvements & Capital Outlay	(3,208,867)	(3,164,524)	(4,937,138)
	Bond Principal Payments	(3,350,000)	(2,493,500)	(2,270,000)
	TOTAL CASH PROVIDED ( REQUIRED)	264,852	(2,363,217)	(3,506,906)
SOURCE OF CASH REQUIRED:				
	Cash Balance at Beginning of Year	11,607,983	12,112,853	9,749,636
	Invest. & Other Curr. Assets to be Converted	-	-	-
	Issuance of Bonds and Other Debt	-	-	-
	TOTAL CASH REQUIRED	11,607,983	12,112,853	9,749,636

WEST JORDAN CITY  
FISCAL YEAR 2008  
SEWER FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
	OPERATING REVENUE:			
	Charges for Services	4,439,627	4,800,000	5,380,000
	Interest earned	200,078	197,500	260,000
	Other:	-	-	-
	TOTAL OPERATING REVENUE	4,639,705	4,997,500	5,640,000
	OPERATING EXPENSES:			
	Personal Services	728,814	827,736	882,368
	Materials and Supplies	314,156	646,693	685,108
	Depreciation	752,333	850,000	950,000
	Other:	3,353,443	3,063,131	3,400,466
	TOTAL OPERATING EXPENSE	5,148,746	5,387,560	5,917,942
	OPERATING INCOME (LOSS)	(509,041)	(390,060)	(277,942)
	NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS:			
	Impact fees	2,170,460	1,900,000	2,100,000
	Contributions from Developers	1,475,835	-	-
	Interest expense	-	-	-
	Operating transfer to General Fund	(50,000)	-	-
	Operating transfer to Fleet Fund	(1,775)	-	-
	Operating transfer to Risk Management Fund	-	-	(60,000)
	Misc. revenue	-	-	-
	Misc. expense	(766,887)	-	-
	NET INCOME (LOSS)	2,318,592	1,509,940	1,762,058

WEST JORDAN CITY  
FISCAL YEAR 2008  
SEWER FUND  
CASH ANALYSIS

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
CASH OPERATING NEEDS:				
	Net Income ( Loss)	2,318,592	1,509,940	1,762,058
	Plus: Depreciation	752,333	850,000	950,000
	Capital Contributions	-	-	-
	Less: Major Improvements & Capital Outlay	(1,218,382)	(2,430,441)	(4,042,114)
	Bond Principal Payments	-	-	-
	TOTAL CASH PROVIDED ( REQUIRED)	1,852,543	(70,501)	(1,330,056)
SOURCE OF CASH REQUIRED:				
	Cash Balance at Beginning of Year	4,402,062	5,217,899	5,147,398
	Issuance of Bonds and Other Debt	-	-	-
	TOTAL CASH REQUIRED	4,402,062	5,217,899	5,147,398

WEST JORDAN CITY  
FISCAL YEAR 2008  
SOLID WASTE FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
	OPERATING REVENUE:			
	Charges for Services	3,239,427	3,545,000	4,119,012
	Interest earned	61,029	64,500	60,000
	Other:	-	-	-
	TOTAL OPERATING REVENUE	3,300,456	3,609,500	4,179,012
	OPERATING EXPENSES:			
	Personal Services	57,523	54,592	73,866
	Contractual Services	1,691,707	2,099,000	2,096,878
	Materials and Supplies	405,463	398,360	571,035
	Landfill	482,306	445,000	483,276
	Depreciation	164,841	200,000	250,000
	Other:	406,195	386,143	422,411
	TOTAL OPERATING EXPENSE	3,208,035	3,583,095	3,897,466
	OPERATING INCOME (LOSS)	92,421	26,405	281,546
	NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS:			
	Interest expense	(16,131)	-	-
	Operating transfer to General Fund	-	-	-
	Misc. revenue	45,286	-	-
	NET INCOME (LOSS)	121,576	26,405	281,546

WEST JORDAN CITY  
FISCAL YEAR 2008  
SOLID WASTE FUND  
CASH ANALYSIS

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
CASH OPERATING NEEDS:				
	Net Income ( Loss)	121,576	26,405	281,546
	Plus: Depreciation	164,841	200,000	250,000
	Less: Major Improvements & Capital Outlay	-	-	-
	Capital Lease Principal Payments	(142,306)	(158,437)	(158,437)
	TOTAL CASH PROVIDED ( REQUIRED)	144,111	67,968	373,109
SOURCE OF CASH REQUIRED:				
	Cash Balance at Beginning of Year	1,387,778	587,880	655,848
	Invest. & Other Curr. Assets to be Converted	-	-	-
	Issuance of Bonds and Other Debt	-	-	-
	TOTAL CASH REQUIRED	1,387,778	587,880	655,848



WEST JORDAN CITY  
FISCAL YEAR 2008  
FLEET FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
	OPERATING REVENUE:			
	Charges for Services	2,199,261	2,576,748	2,848,758
	Other:	-	-	-
	TOTAL OPERATING REVENUE	2,199,261	2,576,748	2,848,758
	OPERATING EXPENSES:			
	Personal Services	510,323	536,341	572,913
	Materials and Supplies	984,247	1,103,725	1,237,899
	Depreciation	880,117	1,000,000	1,100,000
	Other:	58,215	53,693	64,440
	TOTAL OPERATING EXPENSE	2,432,902	2,693,759	2,975,252
	OPERATING INCOME (LOSS)	(233,641)	(117,011)	(126,494)
	NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS:			
	Sale of fixed Assets	62,598	94,699	-
	Interest expense	(2,661)	-	-
	Interest earned	274,740	380,000	390,000
	Operating transfer from General fund	-	-	-
	Operating transfer from Water Fund	19,146	-	-
	Operating transfer from Sewer Fund	1,775	-	-
	Operating transfer to General Fund	-	-	-
	Misc. revenue	-	-	-
	NET INCOME (LOSS)	121,957	357,688	263,506

WEST JORDAN CITY  
FISCAL YEAR 2008  
FLEET FUND  
CASH ANALYSIS

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
CASH OPERATING NEEDS:				
	Net Income ( Loss)	121,957	357,688	263,506
	Plus: Depreciation	880,117	1,000,000	1,100,000
	Less: Major Improvements & Capital Outlay	(1,789,820)	(613,428)	(976,680)
	Capital Lease Principal Payments	(187,341)	(67,500)	(67,500)
	TOTAL CASH PROVIDED ( REQUIRED)	(975,087)	676,760	319,326
SOURCE OF CASH REQUIRED:				
	Cash Balance at Beginning of Year	6,538,877	6,671,716	7,348,476
	Issuance of Bonds and Other Debt	1,107,807	-	-
	TOTAL CASH REQUIRED	7,646,684	6,671,716	7,348,476

WEST JORDAN CITY  
FISCAL YEAR 2008  
INFORMATION TECHNOLOGY FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
	OPERATING REVENUE:			
	Charges for Services	-	-	280,064
	TOTAL OPERATING REVENUE	-	-	280,064
	OPERATING EXPENSES:			
	Materials and Supplies	-	-	181,350
	Depreciation	-	-	50,000
	TOTAL OPERATING EXPENSE	-	-	231,350
	OPERATING INCOME (LOSS)	-	-	48,714
	NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS:			
	Operating transfer from General fund	-	150,000	-
	NET INCOME (LOSS)	-	150,000	48,714

WEST JORDAN CITY  
FISCAL YEAR 2008  
INFORMATION TECHNOLOGY FUND  
CASH ANALYSIS

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
CASH OPERATING NEEDS:				
	Net Income ( Loss)	-	150,000	48,714
	Plus: Depreciation	-	-	50,000
	Less: Major Improvements & Capital Outlay	-	-	(98,714)
	TOTAL CASH PROVIDED ( REQUIRED)	-	150,000	-
SOURCE OF CASH REQUIRED:				
	Cash Balance at Beginning of Year	-	-	150,000
	TOTAL CASH REQUIRED	-	-	150,000

WEST JORDAN CITY  
FISCAL YEAR 2008  
RISK MANAGEMENT FUND  
DETAIL STATEMENT OF REVENUES & EXPENDITURES

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
	OPERATING REVENUE:			
	Charges for Services	625,528	1,313,950	1,422,898
	TOTAL OPERATING REVENUE	625,528	1,313,950	1,422,898
	OPERATING EXPENSES:			
	Professional and technical	448,978	1,341,950	1,396,898
	TOTAL OPERATING EXPENSE	448,978	1,341,950	1,396,898
	OPERATING INCOME (LOSS)	176,550	(28,000)	26,000
	NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS:			
	Interest earnings	-	-	-
	Operating transfer from Sewer Fund	-	-	60,000
	Misc. revenue	-	-	-
	Misc. expense	-	-	-
	NET INCOME (LOSS)	176,550	(28,000)	86,000

WEST JORDAN CITY  
FISCAL YEAR 2008  
RISK MANAGEMENT FUND  
CASH ANALYSIS

Acct. Numb.	Description	2006 Actual	2007 Estimated	2008 Approved
	CASH OPERATING NEEDS:			
	Net Income ( Loss)	176,550	(28,000)	86,000
	Plus: Depreciation	-	-	-
	Less: Major Improvements & Capital Outlay	-	-	-
	TOTAL CASH PROVIDED ( REQUIRED)	176,550	(28,000)	86,000
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	1,161,929	1,415,095	1,387,095
	TOTAL CASH REQUIRED	1,161,929	1,415,095	1,387,095